

Exhibit C: Declaration of Jose Abarca

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*Attorneys for Defendants iX Global LLC, Joseph A. Martinez,
and Travis A. Flaherty*

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION**

<p>SECURITIES AND EXCHANGE COMMISSION, Plaintiff, vs. DIGITAL LICENSING INC. dba DEBT Box, a Wyoming corporation, et al., Defendants/Relief Defendants.</p>	<p>DECLARATION OF JOSE A. ABARCA IN SUPPORT OF IX GLOBAL DEFENDANTS' PETITION FOR FEES</p> <p>Case No. 2:23-cv-00482-RJS-DBP Chief Judge Robert J. Shelby Magistrate Judge Dustin B. Pead</p>
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I, Jose A. Abarca, pursuant to 28 U.S.C. § 1746, declare and state as follows:

1. I am over twenty-one years of age and am an attorney licensed by the State of Utah.
2. I make this Declaration in support of the Defendants iX Global LLC, Joseph A. Martinez, and Travis A. Flaherty (the "iX Global Defendants") Petition for Fees.

3. I have personal knowledge of the matters set forth herein.
4. I am an attorney based in Salt Lake City, Utah and my practice specializes in complex commercial litigation.

5. My time in this matter was billed at a rate of \$605. This is the floor rate for my work, and is 15% below my national rate.

6. I have reviewed the Court's Memorandum Decision and Order dated March 18, 2024. Dkt. # 275.

7. I understand that the Court Ordered the iX Global Defendants to submit a petition for fees setting forth in detail all attorneys' fees and legal costs arising from the TRO and appointment of the Receiver. *Id.* at 77.

8. I further understand that the fees submitted for payment specifically exclude work attributable to the Motions to Dismiss filed by the defendants in this matter (including the iX Global Defendants' Motion to Dismiss) and work done in preparing the responses to the Commission's Response to the Order to Show Cause. *Id.* at 77-78.

9. I have carefully reviewed my billing in this matter, and have removed from the Court's consideration all billing which was for work not arising from the TRO or Receiver.

10. Where a billing entry contained time attributable to the TRO/ Receiver and other matters explicitly excluded from the Court's Order or otherwise unrelated to the TRO/ Receiver, I have revised the time for that entry to only include time attributable to the TRO/ Receiver.

11. I can confirm that, to the best of my ability, for all the entries which I am the listed billing attorney on **Exhibit A** attached to the iX Global Defendants' Petition for Fees, only my time and expenses which are attributable to the TRO/ Receiver are included.

I declare under penalty of perjury that the foregoing is true and correct.



Jose A. Abarca